



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Bland Sutton, Policy Analyst
Virginia Department of Taxation

From: Flora T. Hezel
Assistant Attorney General

Date: August 8, 2008

Subject: Letter of Assurance for amending 23 VAC 10-210-2032

I have reviewed the Department of Taxation's proposed amendment of 23 VAC 10-210-2032, the regulation addressing penalties and interest. In my view, as counsel to the Department of Taxation, the Department may promulgate regulations pursuant to § 58.1-203 of the *Code of Virginia*. The amendment of 23 VAC 10-210-2032 does not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulations.

